



ALTUM NATURALS LTD

CLIMATE ACTION & PROGRESS REPORT 2026

SME CLIMATE HUB
REPORTING SUMMARY

Reporting period ended 30 September 2026
Prepared for SME Climate Hub annual disclosure

This report summarises Altum Naturals' 2026 climate disclosure and is not independently verified.



Executive summary

2026 is Altum Naturals' first climate reporting cycle. The business has established an initial operational emissions baseline, set a near-term emissions reduction target, and identified the value-chain data needed for more complete reporting in future years. The strongest current operational action is the use of 100% renewable electricity from SmartestEnergy.

ANNUAL REVENUE

£75,000

Reporting period

EMPLOYEES

3

Headcount at period end

ELECTRICITY

5,870 kWh

Estimated annual consumption

RENEWABLE ELECTRICITY

100%

SmartestEnergy supply

SCOPE 1

0 tCO₂e

No direct combustion / fleet

SCOPE 2

0.769 tCO₂e

Location-based

2026 progress

- Operational baseline established for Scope 1 and Scope 2.
- 100% renewable electricity reported for purchased power.
- 2030 near-term target set for Scope 1 + 2 emissions.
- Initial climate risks and Scope 3 priorities identified.

Key status at year end

- Market-based Scope 2: 0 tCO₂e under the reported renewable supply.
- Scope 3: not yet measured; baseline work is planned.
- Climate action plan: formal plan still in development.
- Independent verification: none undertaken for this reporting cycle.



Commitment and targets

Altum Naturals is using 2026 as its first climate baseline year. The near-term focus is on improving data quality and reducing operational emissions while progressively expanding measurement into material value-chain categories.



ADDITIONAL TARGET DIRECTION

Once a reliable Scope 3 baseline is established, Altum Naturals intends to work toward a 50% reduction in material Scope 3 emissions from the 2026 base year by 2030.

Climate action plan status

Formal plan in development. This first reporting cycle is being used to establish the baseline, prioritise actions and define the data needed for future reporting.

ENERGY

Maintain renewable electricity and improve efficiency.

PACKAGING

Assess materials, quantities and lower-impact alternatives.

PROCUREMENT

Introduce climate considerations into supplier selection.

LOGISTICS

Measure inbound and outbound freight and identify efficiencies.

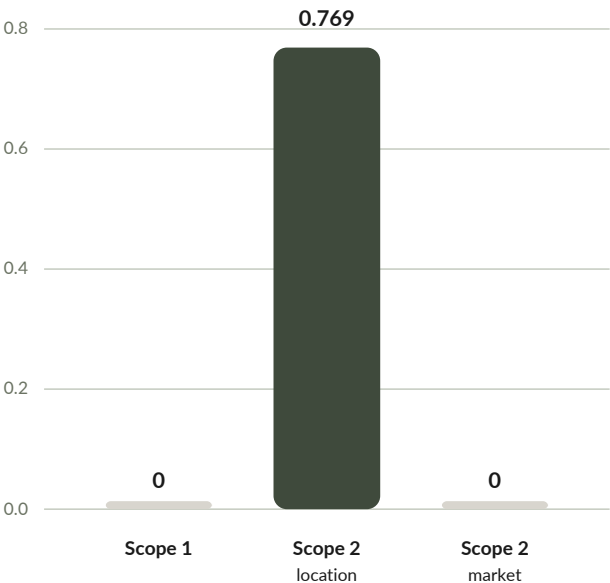


Own emissions

Operational emissions are currently dominated by purchased electricity. Altum Naturals reports no Scope 1 sources in this period and purchases 100% renewable electricity for its operations.

Reported operational emissions

Metric tonnes CO₂e | location- and market-based shown separately



100%
renewable electricity

ESTIMATED ELECTRICITY	5,870 kWh
SUPPLIER	SmartestEnergy
ANNUALISED SPEND	£2,160
UNIT RATE	£0.34 / kWh
STANDING CHARGE	£0.45 / day

HOW THE ELECTRICITY ESTIMATE WAS DERIVED

Annual electricity spend of approximately £2,160 less annual standing charges of £164.25, divided by the £0.34/kWh unit rate, gives an estimated consumption of approximately 5,870 kWh. Actual meter consumption should replace this estimate in future reporting when available.

IMPORTANT REPORTING NOTE

Location-based and market-based Scope 2 are alternative reporting methods and should not be added together. The location-based figure reflects the UK grid mix; the market-based figure reflects the contracted renewable electricity product.



Value-chain emissions

Scope 3 emissions have not yet been fully measured. For this first reporting cycle, Altum Naturals has identified the categories most likely to be material and the data needed to build a reliable baseline.

SCOPE 3: BASELINE PENDING

No total Scope 3 tCO₂e figure is being claimed for 2026.

1 Purchased goods & services

Supplier purchases, manufacturing and product inputs.

2 Packaging & waste

Material type, weight, quantities and operational waste.

3 Inbound freight

Supplier deliveries, shipment weights and transport modes.

4 Outbound fulfilment

Courier and distribution activity to customers and trade partners.

5 Product end-of-life

Packaging and product disposal or recycling assumptions.

Supplier engagement

0% of suppliers have yet been formally asked to set a net zero target. Supplier engagement is planned as the Scope 3 programme develops.

Customer communication

A quantified climate commitment and emissions progress have not yet been formally communicated to customers. Public communication should follow stronger baseline data.



Governance and climate risk

As a small early-stage business, climate responsibilities are currently held at director level rather than by a separate sustainability team. The intention is to make climate review part of the annual business planning cycle.

Governance process

RESPONSIBILITY	Director / business owner
CLIMATE RISK OWNER	Director level
REVIEW CADENCE	At least annually alongside business planning
DATA REVIEWED	Utilities, suppliers, logistics, packaging and emissions data

Key climate risks and responses

ENERGY & FREIGHT COST VOLATILITY

Track usage and logistics; review efficiency and lower-impact options.

SUPPLIER DEPENDENCE & DATA

Gather supplier information and progressively include climate criteria in procurement.

PACKAGING & WASTE

Measure material quantities and consider practical lower-impact alternatives.

REGULATORY & CUSTOMER EXPECTATIONS

Improve reporting quality and communicate claims only when supported by evidence.

CURRENT MATURITY

Climate and nature are not yet formally integrated into the company mission statement or shareholder agreements, and no external climate advocacy initiative has been undertaken during this reporting period.



Challenges and outlook

Key challenges

- Limited historical emissions data.
- Small-team capacity and limited specialist resource.
- Dependence on suppliers for reliable Scope 3 information.
- Cost and availability of lower-carbon packaging and logistics options.
- A product range and supply chain that are still developing.

Practical roadmap



2026 OUTLOOK STATEMENT

This is Altum Naturals' first climate reporting cycle, so there is no prior-year baseline for comparison. The priority is to improve the quality of activity data, establish material Scope 3 emissions, formalise the climate action plan and translate the 2030 target into measurable operational and value-chain actions.

Priority evidence for the next report

- SmartestEnergy Annual Energy Report / REGOs and actual meter kWh
- Supplier spend or quantity data for major products and components
- Packaging weights and material composition
- Courier/freight records and waste data



Methodology and disclosure notes

Reporting entity	Altum Naturals Ltd
Reporting period end	30 September 2026
Reporting year	2026
Employees	3 (headcount)
Annual revenue	£75,000
Base year	2026
Independent verification	None undertaken

Emissions methodology

- Scope 1: reported as 0 tCO₂e because the business has no company-owned vehicles, no on-site gas or other fossil-fuel combustion, and no reported refrigerant leakage.
- Electricity: 5,870 kWh is an annualised estimate derived from stated electricity spend and tariff charges. Actual meter consumption should be used in future reporting where available.
- Scope 2 location-based: 0.769 tCO₂e, calculated using the UK Government 2026 greenhouse-gas conversion factors as reflected in the SME Climate Hub worksheet.
- Scope 2 market-based: 0 tCO₂e based on the business reporting a 100% renewable SmartestEnergy supply and the supplier's renewable electricity reporting methodology.
- Scope 3: not yet measured; no Scope 3 emissions total is claimed in this report.

DATA LIMITATIONS

This report is a management disclosure prepared from the information available for the 2026 SME Climate Hub reporting cycle. Electricity consumption is estimated, Scope 3 is incomplete, and the data have not been independently verified. Figures should therefore be refined as actual meter, supplier, packaging, freight and waste data become available.

Reference sources

SME Climate Hub: SME Climate Commitment and annual reporting guidance - smeclimatehub.org
UK Government: Greenhouse gas reporting conversion factors 2026 - gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2026
SmartestEnergy: Renewable supply products and Scope 2 reporting information - smartestenergy.com/en_GB/buying-energy/renewable-supply/